



TAMIL NADU GOVERNMENT GAZETTE

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Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

[G.O. Ms. No. 36, Commercial Taxes and Registration (B1), 8th March 2019,
Maasi 24, Vilambi, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/212(i)/2019.

Whereas, clause (c) of sub-section (3) of Section 31 the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of Section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by Section 172 of the said Act, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following order, to remove the difficulties, namely: —

1. **Short title.**— This order may be called the Tamil Nadu Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of Section 31 of the said Act shall apply to a person paying tax under the Commercial Taxes and Registration Department Notification No.II(2)/CTR/212(g-1)/2019, published at pages 1-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th March, 2019.

Ka. BALACHANDRAN,
Principal Secretary to Government.